IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 31ST JULY 2007 / 9TH SRAVANA 1929

WP(C).No. 23378 of 2007(G)

PETITIONER:

ADMINISTRATOR,
CHRISTU JAYANTHI HOSPITAL,
NJARAKKAL, KOCHI TALUK, ERNAKULAM DISTRICT.

BY ADV. SRI.L.ALOYSIUS THOMAS
SRI.T.P.SAJAN

RESPONDENTS:

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1. ADDITIONAL SECRETARY,
REVENUE(SPECIAL CELL)DEPARTMENT,
THIRUVANANTHAPURAM.

2. REVENUE DIVISIONAL OFFICER,
O/O R.D.O., FORT KOCHI.

3. THE TAHSILDAR, KOCHI TALUK,
O/O TAHSILDAR, FORT KOCHI.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 31/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.23378 of 2007

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Dated this the 31st day of July, 2007.

JUDGMENT

Even though petitioner is challenging Ext.P6 order issued by the Government declining building tax exemption in respect of hospital building, there is no scope for interference because a hospital building is entitled to exemption from building tax only when medical service is rendered free of cost. Though petitioner claims that some are given free treatment, medical service is rendered admittedly on chargeable basis. This court has held in MEDICAL TRUST HOSPITAL V. STATE OF KERALA 2004(2) KLT 139 that hospital buildings are not entitled to building tax exemption unless medial service is rendered absolutely free of cost. Therefore, W.P. is devoid of any merit and is dismissed. However, petitioner is granted six equal monthly instalments to clear the arrears of building tax in respect of the hospital building, first of which will be paid on or before 15.9.2007 and the balance on or before the 15th of five succeeding months.

C.N.RAMACHANDRAN NAIR
Judge

pms